

**Easter Seals**

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May 27, 2010

Dear Representative:

Easter Seals urges you to approve without further delay the House amendment to the Senate Amendment to H.R. 4213, The American Jobs and Closing Tax Loopholes Act of 2010.

Easter Seals is the nation's leading non-profit provider of services to children and adults with disabilities and other special needs and their families. Easter Seals has operated a defined benefits pension plan since 1950. Nearly 250 current, retired and separated employees participate in this plan. The current economic downturn has created unprecedented challenges for Easter Seals. Like many non-profit organizations, losses in investment income and decreased charitable gifts have forced Easter Seals to cut expenses, eliminate jobs and freeze unfilled positions. Our pension obligation is a fixed cost and will be \$4 million in 2010.

Easter Seals fully intends to meet its current and future pension obligations by following the requirements of the Pension Protection Act. Moreover, by continuing our defined pension plan, we are able to retain highly qualified and dedicated staff.

Easter Seals urges the House and Senate to quickly approve H.R. 4213, The American Jobs and Closing Tax Loopholes Act of 2010.

Thank you for considering our views.

Sincerely,

Katherine Beh Neas  
Vice President, Government Relations